

**Amendments to the Claims**

This listing of claims will replace all prior listings of claims in the application.

**Listing of Claims**

1. (Currently Amended) A polishing tape for polishing the surface of a substrate of a magnetic recording medium, said polishing tape being made of a flocked cloth comprising a substrate and a flock material formed on said substrate, said flocked cloth having a tensile strength in a longitudinal direction as measured by the method A defined in JIS L 1096-1990 of not less than 25 kgf/50 mm and a tensile elongation of not more than 5%/5 kg/50 m, ~~characterized in that~~ a single yarn of a dissolution-decomposition type composite fiber consisting of a nylon component and a dissolving component is used as said flock material and a thin-fineness filament obtained by splitting said single yarn is used as a pile, ~~and that~~ said pile is formed in pile height within a range from 0.2 to 1.0 mm and pile density within a range from 100 to 200 g/m<sup>2</sup> and 80% or more of said pile is formed in a fineness of less than 0.3 d.

2. (Currently Amended) A polishing tape for polishing the surface of a substrate of a magnetic recording medium, said polishing tape being made of a fabric, the sum total of a warp cover factor and a weft cover factor of said fabric being within a range from 2,000 to 4,500, ~~characterized in that~~ a multifilament made of nylon or polyester fibers having a single yarn fineness of not more than 5 d is used as a warp and a multifilament, whose constituent single yarn is formed into a dissolution-decomposition type composite fiber

consisting of a nylon component and a dissolving component, is used as a weft, and ~~that~~ 80% or more of a thin-fineness filament obtained by splitting a single yarn of said dissolution-decomposition type composite fiber is formed in fineness of less than 0.3 d.

3. Canceled.